

RESULTS OF OPERATIONS			Report ID: G-ROR-12A
GAS RATE OF RETURN			
For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	20,734,349	13,282,622	7,451,727
		Adjustments			
		Adjusted Gas Net Operating Income	20,734,349	13,282,622	7,451,727
G-APL		Gas Net Adjusted Rate Base	309,544,646	201,346,671	108,197,975
		RATE OF RETURN	6.698%	6.597%	6.887%

RESULTS OF OPERATIONS		Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES		
For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2011	100.000%	69.580%	30.420%
2	Input	Number of Customers	03-31-2012	223,399	148,402	74,997
		Percent		100.000%	66.429%	33.571%
3	G-OPS	Direct Distribution Operating Expense		10,007,445	6,371,184	3,636,261
		Percent		100.000%	63.664%	36.336%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accounts 798 - 894		4,111,478	2,773,192	1,338,286
		Direct O & M Accounts 901 - 935		14,127,845	10,042,316	4,085,529
		Total		18,239,323	12,815,508	5,423,815
		Percentage		100.000%	70.263%	29.737%
		Direct Labor				
		Amount: Accounts 798 - 894		6,075,404	3,914,087	2,161,317
		Amount: Accounts 901 - 935		2,672,735	2,070,415	602,320
		Total		8,748,139	5,984,502	2,763,637
		Percentage		100.000%	68.409%	31.591%
		Total Number of Customers		224,556	149,161	75,395
		Percentage		100.000%	66.425%	33.575%
		Total Direct Plant		308,463,462	201,271,418	107,192,044
		Percentage		100.000%	65.250%	34.750%
4		Total Four Factor Allocators		400.000%	270.346%	129.654%
		Percent		100.000%	67.587%	32.413%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	03-31-2012	258,824,663 100.000%	180,356,091 69.683%	78,468,572 30.317%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		66,341,282	58,626,203	5,247,466	2,467,613
		Direct O & M Accts 901 - 935		58,793,117	39,254,919	16,142,401	3,395,797
		Direct O & M Accts 901 - 905 Utility 9 Only		1,408,245	867,690	540,555	XXXXXX
		Adjustments		0			
		Total		126,542,644	98,748,812	21,930,422	5,863,410
		Percentage		100.000%	78.036%	17.330%	4.634%
		Direct Labor Accts 500 - 894		54,372,404	43,317,908	7,642,727	3,411,769
		Direct Labor Accts 901 - 935		4,295,024	3,049,259	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only		5,547,864	3,418,316	2,129,548	XXXXXX
		Total		64,215,292	49,785,483	9,996,029	4,433,780
		Percentage		100.000%	77.529%	15.566%	6.905%
		Number of Customers at		681,193	360,451	224,556	96,186
		Percentage		100.000%	52.915%	32.965%	14.120%
		Net Direct Plant		2,469,357,528	1,967,998,952	338,164,005	163,194,571
		Percentage		100.000%	79.697%	13.694%	6.609%
7		Total Percentages		400.000%	288.177%	79.555%	32.268%
		Average (CD AA)		100.000%	72.044%	19.889%	8.067%

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		7,715,079	0	5,247,466	2,467,613
	Direct O & M Accts 901 - 935		19,538,198	0	16,142,401	3,395,797
	Direct O & M Accts 901 - 905 Utility 9 Only		540,555	0	540,555	XXXXXX
	Total		27,793,832	0	21,930,422	5,863,410
	Percentage		100.000%	0.000%	78.904%	21.096%
	Direct Labor Accts 580 - 894		11,054,496	0	7,642,727	3,411,769
	Direct Labor Accts 901 - 935		1,245,765	0	223,754	1,022,011
	Direct Labor Accts 901 - 905 Utility 9 Only		2,129,548	0	2,129,548	XXXXXX
	Total		14,429,809	0	9,996,029	4,433,780
	Percentage		100.000%	0.000%	69.273%	30.727%
	Number of Customers at		320,742	0	224,556	96,186
	Percentage		100.000%	0.000%	70.011%	29.989%
	Net Direct Plant		494,275,971	0	331,833,422	162,442,549
	Percentage		100.000%	0.000%	67.135%	32.865%
	Total Percentages		400.000%	0.000%	285.324%	114.676%
8	Average (GD AA)		100.000%	0.000%	71.331%	28.669%
	Input	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		63,873,669	58,626,203	5,247,466	0
	Direct O & M Accts 901 - 935		55,397,320	39,254,919	16,142,401	0
	Adjustments		0	0	0	0
	Total		119,270,989	97,881,122	21,389,867	0
	Percentage		100.000%	82.066%	17.934%	0.000%
	Direct Labor Accts 580 - 894		50,960,635	43,317,908	7,642,727	0
	Direct Labor Accts 901 - 935		3,273,013	3,049,259	223,754	0
	Total		54,233,648	46,367,167	7,866,481	0
	Percentage		100.000%	85.495%	14.505%	0.000%
	Number of Customers at		585,007	360,451	224,556	0
	Percentage		100.000%	61.615%	38.385%	0.000%
	Net Direct Plant		2,283,393,565	1,951,560,143	331,833,422	0
	Percentage		100.000%	85.468%	14.532%	0.000%
	Total Percentages		400.000%	314.644%	85.356%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.661%	21.339%	0.000%

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2010	100.000%	0.000%	80.500%	19.500%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2011	378,337,806	254,537,052	123,800,754	
			100.000%	67.278%	32.722%	
11	Book Depreciation Percent		13,525,447	8,894,414	4,631,033	
			100.000%	65.761%	34.239%	
12	Net Gas Plant (before DFIT) Percent		353,759,627	230,714,491	123,045,136	
			100.000%	65.218%	34.782%	
13	G-PLT Net Gas General Plant Percent		36,195,539	25,332,530	10,863,009	
			100.000%	69.988%	30.012%	
14	Net Allocated Schedule M's Percent		-22,709,522	-14,868,343	-7,841,179	
			100.000%	65.472%	34.528%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	151,660,157	0	151,660,157	104,400,091	0	104,400,091	47,260,066	0	47,260,066
99	4812XX	Commercial - Firm & Interruptible	77,456,235	0	77,456,235	54,690,129	0	54,690,129	22,766,106	0	22,766,106
99	4813XX	Industrial-Firm	3,682,252	0	3,682,252	2,088,517	0	2,088,517	1,593,735	0	1,593,735
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	293,726	0	293,726	259,621	0	259,621	34,105	0	34,105
99	499XXX	Unbilled Revenue	(1,694,237)	0	(1,694,237)	(1,027,423)	0	(1,027,423)	(666,814)	0	(666,814)
		TOTAL SALES TO ULTIMATE CUSTOMERS	231,398,133	0	231,398,133	160,410,935	0	160,410,935	70,987,198	0	70,987,198
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	130,893,285	0	130,893,285	90,451,985	0	90,451,985	40,441,300	0	40,441,300
99	488000	Miscellaneous Service Revenues	31,213	0	31,213	17,879	0	17,879	13,334	0	13,334
99	489300	Transportation For Others	4,000,707	0	4,000,707	3,581,442	0	3,581,442	419,265	0	419,265
99	493000	Rent from Gas Property	2,204	0	2,204	2,204	0	2,204	0	0	0
4	495000	Other Gas Revenues	6,052,160	86,492	6,138,652	4,200,079	58,457	4,258,536	1,852,081	28,035	1,880,116
		TOTAL OTHER OPERATING REVENUES	140,979,569	86,492	141,066,061	98,253,589	58,457	98,312,046	42,725,980	28,035	42,754,015
		TOTAL GAS REVENUES	372,377,702	86,492	372,464,194	258,664,524	58,457	258,722,981	113,713,178	28,035	113,741,213
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	261,013,919	0	261,013,919	180,354,969	0	180,354,969	80,658,950	0	80,658,950
6	808XXX	Net Natural Gas Storage Transactions	(352,564)	0	(352,564)	330,324	0	330,324	(682,888)	0	(682,888)
6	811000	Gas Used for Products Extraction	(1,344,649)	0	(1,344,649)	(938,225)	0	(938,225)	(406,424)	0	(406,424)
10	813000	Other Gas Expenses	0	1,329,854	1,329,854	0	894,699	894,699	0	435,155	435,155
99	813010	Gas Technology Institute (GTI) Expenses	108,008	0	108,008	77,202	0	77,202	30,806	0	30,806
		TOTAL PRODUCTION EXPENSES	259,424,714	1,329,854	260,754,568	179,824,270	894,699	180,718,969	79,600,444	435,155	80,035,599
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	12,157	12,157	0	8,459	8,459	0	3,698	3,698
1	824000	Other Expenses	0	462,150	462,150	0	321,564	321,564	0	140,586	140,586
1	837000	Other Equipment	0	414,635	414,635	0	288,503	288,503	0	126,132	126,132
		TOTAL UNDERGROUND STORAGE OPER EXP	0	888,942	888,942	0	618,526	618,526	0	270,416	270,416
G-DEPX		Depreciation Expense-Underground Storage	0	593,743	593,743	0	413,126	413,126	0	180,617	180,617
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	34,547	34,547	0	24,038	24,038	0	10,509	10,509
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	628,517	628,517	0	437,322	437,322	0	191,195	191,195
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,517,459	1,517,459	0	1,055,848	1,055,848	0	461,611	461,611

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	159,749	907,412	1,067,161	128,832	577,695	706,527	30,917	329,717	360,634
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,500,416	843,976	3,344,392	1,536,102	537,309	2,073,411	964,314	306,667	1,270,981
3	875000	Measuring & Reg Sta Exp-General	119,694	94	119,788	78,407	60	78,467	41,287	34	41,321
3	876000	Measuring & Reg Sta Exp-Industrial	6,756	0	6,756	6,738	0	6,738	18	0	18
3	877000	Measuring & Reg Sta Exp-City Gate	188,928	0	188,928	76,325	0	76,325	112,603	0	112,603
3	878000	Meter & House Regulator Expenses	661,640	0	661,640	500,143	0	500,143	161,497	0	161,497
3	879000	Customer Installation Expenses	1,478,450	84,967	1,563,417	849,321	54,093	903,414	629,129	30,874	660,003
3	880000	Other Expenses	1,090,267	814,375	1,904,642	721,677	518,464	1,240,141	368,590	295,911	664,501
3	881000	Rents	60	30,716	30,776	60	19,555	19,615	0	11,161	11,161
		MAINTENANCE									
3	885000	Supervision & Engineering	142,016	20,267	162,283	52,699	12,903	65,602	89,317	7,364	96,681
3	887000	Mains	1,776,627	23,272	1,799,899	1,291,165	14,816	1,305,981	485,462	8,456	493,918
3	889000	Measuring & Reg Sta Exp-General	192,993	0	192,993	119,974	0	119,974	73,019	0	73,019
3	890000	Measuring & Reg Sta Exp-Industrial	173,897	4,296	178,193	59,896	2,735	62,631	114,001	1,561	115,562
3	891000	Measuring & Reg Sta Exp-City Gate	93,980	0	93,980	58,689	0	58,689	35,291	0	35,291
3	892000	Services	842,947	54,761	897,708	494,143	34,863	529,006	348,804	19,898	368,702
3	893000	Meters & House Regulators	578,912	620,991	1,199,903	397,013	395,348	792,361	181,899	225,643	407,542
3	894000	Other Equipment	113	151,025	151,138	0	96,149	96,149	113	54,876	54,989
		TOTAL DISTRIBUTION OPERATING EXP	10,007,445	3,556,152	13,563,597	6,371,184	2,263,990	8,635,174	3,636,261	1,292,162	4,928,423
G-DEPX		Depreciation Expense-Distribution	10,295,028	49,549	10,344,577	6,714,941	34,527	6,749,468	3,580,087	15,022	3,595,109
G-OTX		Taxes Other Than FIT	16,488,947	0	16,488,947	14,193,352	0	14,193,352	2,295,595	0	2,295,595
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	26,783,975	49,549	26,833,524	20,908,293	34,527	20,942,820	5,875,682	15,022	5,890,704
		TOTAL DISTRIBUTION EXPENSES	36,791,420	3,605,701	40,397,121	27,279,477	2,298,517	29,577,994	9,511,943	1,307,184	10,819,127
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	381,311	381,311	0	253,301	253,301	0	128,010	128,010
2	902000	Meter Reading Expenses	1,676,394	62,574	1,738,968	1,462,094	41,567	1,503,661	214,300	21,007	235,307
G-903	903XXX	Customer Records & Collection Expenses	1,080,512	3,865,521	4,946,033	763,671	2,567,827	3,331,498	316,841	1,297,694	1,614,535
2	904000	Uncollectible Accounts	0	1,655,096	1,655,096	0	1,099,464	1,099,464	0	555,632	555,632
2	905000	Misc Customer Accounts	0	89,485	89,485	0	59,444	59,444	0	30,041	30,041
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,756,906	6,053,987	8,810,893	2,225,765	4,021,603	6,247,368	531,141	2,032,384	2,563,525
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	10,360,180	159,133	10,519,313	7,855,917	105,710	7,961,627	2,504,263	53,423	2,557,686
2	909000	Advertising	18,882	660,227	679,109	17,897	438,582	456,479	985	221,645	222,630
2	910000	Misc Customer Service & Info Exp	0	82,828	82,828	0	55,022	55,022	0	27,806	27,806
		TOTAL CUSTOMER SERVICE & INFO EXP	10,379,062	902,188	11,281,250	7,873,814	599,314	8,473,128	2,505,248	302,874	2,808,122

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For Twelve Months Ended March 31, 2012	
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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	5,628	5,628	0	3,739	3,739	0	1,889	1,889
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	267	267	0	177	177	0	90	90
		TOTAL SALES EXPENSES	0	5,895	5,895	0	3,916	3,916	0	1,979	1,979
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	140,307	6,423,206	6,563,513	106,221	4,341,252	4,447,473	34,086	2,081,954	2,116,040
4	921000	Office Supplies & Expenses	975	1,046,955	1,047,930	975	707,605	708,580	0	339,350	339,350
4	922000	Admin. Expenses Transferred - Credit	0	(35,318)	(35,318)	0	(23,870)	(23,870)	0	(11,448)	(11,448)
4	923000	Outside Services Employed	7,995	3,849,677	3,857,672	7,995	2,601,881	2,609,876	0	1,247,796	1,247,796
4	924000	Property Insurance Premium	0	290,627	290,627	0	196,426	196,426	0	94,201	94,201
4	925XXX	Injuries and Damages	770	945,874	946,644	481	639,288	639,769	289	306,586	306,875
4	926XXX	Employee Pensions and Benefits	55,561	197,628	253,189	55,561	133,571	189,132	0	64,057	64,057
4	928000	Regulatory Commission Expenses	735,939	313,296	1,049,235	507,150	211,747	718,897	228,789	101,549	330,338
4	930000	Miscellaneous General Expenses	38,581	839,581	878,162	20,663	567,448	588,111	17,918	272,133	290,051
4	931000	Rents	11,111	216,752	227,863	10,417	146,496	156,913	694	70,256	70,950
4	935000	Maintenance of General Plant	238,577	1,805,946	2,044,523	151,220	1,220,585	1,371,805	87,357	585,361	672,718
		TOTAL ADMIN & GEN OPERATING EXP	1,229,816	15,894,224	17,124,040	860,683	10,742,429	11,603,112	369,133	5,151,795	5,520,928
G-DEPX		Depreciation Expense-General Plant	442,985	2,144,143	2,587,128	282,658	1,449,162	1,731,820	160,327	694,981	855,308
G-AMTX		Amortization Expense - General Plant - 303000	26,929	2,070	28,999	23,105	1,399	24,504	3,824	671	4,495
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,647,595	1,647,595	0	1,113,560	1,113,560	0	534,035	534,035
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	4,625	4,625	0	3,126	3,126	0	1,499	1,499
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	(16,776)	0	(16,776)	(16,776)	0	(16,776)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	359,146	0	359,146	359,146	0	359,146	0	0	0
99	407335	DSIT Amortization - ID	(113,016)	0	(113,016)	0	0	0	(113,016)	0	(113,016)
99	407425	WA GRC Jackson Prairie Deferral	(448,795)	0	(448,795)	(448,795)	0	(448,795)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	250,473	3,798,433	4,048,906	199,338	2,567,247	2,766,585	51,135	1,231,186	1,282,321
		TOTAL ADMIN & GENERAL EXPENSES	1,480,289	19,692,657	21,172,946	1,060,021	13,309,676	14,369,697	420,268	6,382,981	6,803,249
		TOTAL EXPENSES BEFORE FIT	310,832,391	33,107,741	343,940,132	218,263,347	22,183,573	240,446,920	92,569,044	10,924,168	103,493,212
		NET OPERATING INCOME BEFORE FIT			28,524,062			18,276,061			10,248,001
G-FIT		FEDERAL INCOME TAX			2,865,269			1,727,349			1,137,920
G-FIT		DEFERRED FEDERAL INCOME TAX			4,967,737			3,292,475			1,675,262
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(43,293)			(26,385)			(16,908)
		GAS NET OPERATING INCOME			20,734,349			13,282,622			7,451,727

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%		69.580%					30.420%
G-ALL	2	Number of Customers		100.000%		66.429%					33.571%
G-ALL	3	Direct Distribution Operating Expense		100.000%		63.664%					36.336%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.587%					32.413%
G-ALL	6	Actual Therms Purchased		100.000%		69.683%					30.317%
G-ALL	10	Actual Annual Throughput		100.000%		67.278%					32.722%
G-ALL	99	Not Allocated		0.000%		0.000%					0.000%

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
 For Twelve Months Ended March 31, 2012
 Average of Monthly Averages Basis

Report ID:
G-804-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	209,389,229	0	209,389,229	144,755,744	0	144,755,744	64,633,485	0	64,633,485
1	804001	Pipeline Demand Costs	26,272,408	0	26,272,408	18,254,183	0	18,254,183	8,018,225	0	8,018,225
1	804002	Transport Variable Charges	619,785	0	619,785	430,976	0	430,976	188,809	0	188,809
6	804010	Gas Costs - Fixed Hedge	8,034	0	8,034	11,233	0	11,233	(3,199)	0	(3,199)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	214,465	0	214,465	147,734	0	147,734	66,731	0	66,731
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	5,492,017	0	5,492,017	3,838,404	0	3,838,404	1,653,613	0	1,653,613
6	804700	Gas Costs - Offsystem Bookout	4,639,311	0	4,639,311	3,198,451	0	3,198,451	1,440,860	0	1,440,860
6	804711	Gas Costs - Offsystem Bookout Offset	(4,639,312)	0	(4,639,312)	(2,954,425)	0	(2,954,425)	(1,684,887)	0	(1,684,887)
6	804730	Gas Costs - Intracompany LDC Gas	19,624,618	0	19,624,618	13,255,015	0	13,255,015	6,369,603	0	6,369,603
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(10,762,491)	0	(10,762,491)	(7,599,744)	0	(7,599,744)	(3,162,747)	0	(3,162,747)
99	805120	Gas Expense - Rate Deferrals	10,155,855	0	10,155,855	7,017,398	0	7,017,398	3,138,457	0	3,138,457
TOTAL PURCHASED GAS COSTS			261,013,919	0	261,013,919	180,354,969	0	180,354,969	80,658,950	0	80,658,950

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	69.683%	30.317%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	1,080,512	3,865,521	4,946,033	763,671	2,567,827	3,331,498	316,841	1,297,694	1,614,535
12	903920 Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930 Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
	Total Account 903	1,080,512	3,865,521	4,946,033	763,671	2,567,827	3,331,498	316,841	1,297,694	1,614,535

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.429%	33.571%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.218%	34.782%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	216,746	159,133	375,879	125,923	105,710	231,633	90,823	53,423	144,246
99	908600	Public Purpose Tariff Rider Expense Offset	10,544,987	0	10,544,987	7,944,109	0	7,944,109	2,600,878	0	2,600,878
99	908610	Limited Income Tax Refund Program	85,555	0	85,555	85,555	0	85,555	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(513,085)	0	(513,085)	(299,670)	0	(299,670)	(213,415)	0	(213,415)
99	908990	DSM Amortization	25,977	0	25,977	0	0	0	25,977	0	25,977
		Total Account 908	10,360,180	159,133	10,519,313	7,855,917	105,710	7,961,627	2,504,263	53,423	2,557,686

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.429%	33.571%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.37%	52.37%
2	Cost of Debt		5.647%	5.808%
	Total Cost of Debt		2.957%	3.042%
	Total Weighted Cost		2.957%	3.042%
G-APL	Net Rate Base	309,544,646	201,346,671	108,197,975
	Interest Deduction for FIT Calculation	9,245,203	5,953,821	3,291,382
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	372,464,194	258,722,981	113,741,213
G-OPS	Operating & Maintenance Expense	312,429,185	216,300,193	96,128,992
G-OPS	Book Deprec/Amort and Reg Amortizations	14,987,453	9,929,337	5,058,116
G-OTX	Taxes Other than FIT	16,523,494	14,217,390	2,306,104
	Net Operating Income Before FIT	<u>28,524,062</u>	<u>18,276,061</u>	<u>10,248,001</u>
G-INT	Less: Interest Expense	9,245,203	5,953,821	3,291,382
G-SCM	Schedule M Adjustments	<u>(11,092,376)</u>	<u>(7,386,956)</u>	<u>(3,705,420)</u>
	Taxable Net Operating Income	<u>8,186,483</u>	<u>4,935,284</u>	<u>3,251,199</u>
	Tax Rate	35%	35%	35%
	Total Federal Income Tax	<u>2,865,269</u>	<u>1,727,349</u>	<u>1,137,920</u>
G-DTE	Deferred FIT	4,967,737	3,292,475	1,675,262
99	411400 Amortized Investment Tax Credit	<u>(43,293)</u>	<u>(26,385)</u>	<u>(16,908)</u>
	Total FIT/Deferred FIT & ITC	<u>7,789,713</u>	<u>4,993,439</u>	<u>2,796,274</u>

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID: G-SCM-12A
GAS SCHEDULE M ITEMS	
For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX/AMTX		Book Depreciation & Amortization	10,764,942	4,441,952	15,206,894	7,020,704	3,015,058	10,035,762	3,744,238	1,426,894	5,171,132
12	997001	Contributions In Aid of Construction	0	568,496	568,496	0	370,762	370,762	0	197,734	197,734
2	997002	Injuries and Damages	0	(75,000)	(75,000)	0	(49,822)	(49,822)	0	(25,178)	(25,178)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	654,430	654,430	0	442,310	442,310	0	212,120	212,120
6	997008	DSM Book Amortization	0	25,977	25,977	0	18,102	18,102	0	7,875	7,875
99	997010	Deferred Gas Credit and Refunds	(1,055,431)	0	(1,055,431)	(1,031,141)	0	(1,031,141)	(24,290)	0	(24,290)
4	997015	Airplane Lease Payments	0	99,372	99,372	0	67,163	67,163	0	32,209	32,209
12	997016	Redemption Expense Amortization	0	226,344	226,344	0	147,617	147,617	0	78,727	78,727
4	997020	FAS87 Current Pension Accrual	0	(2,650,909)	(2,650,909)	0	(1,791,670)	(1,791,670)	0	(859,239)	(859,239)
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	337,558	0	337,558	337,558	0	337,558	0	0	0
12	997032	Interest Rate Swaps	0	(1,866,469)	(1,866,469)	0	(1,217,274)	(1,217,274)	0	(649,195)	(649,195)
4	997033	DSM Tariff Rider	2,140,618	0	2,140,618	1,398,376	0	1,398,376	742,242	0	742,242
11	997049	Tax Depreciation	0	(24,721,567)	(24,721,567)	0	(16,257,150)	(16,257,150)	0	(8,464,417)	(8,464,417)
1	997055	Deferred Gas Exchange	0	40	40	0	28	28	0	12	12
4	997062	Gain on Sale of Office Building	0	(49,023)	(49,023)	0	(33,133)	(33,133)	0	(15,890)	(15,890)
99	997065	Amortization of Unbilled Revenue Add-Ins	(471,953)	0	(471,953)	(299,670)	0	(299,670)	(172,283)	0	(172,283)
99	997073	DSIT Amortization - ID	(154,148)	0	(154,148)	0	0	0	(154,148)	0	(154,148)
11	997080	Book Transportation Depreciation	0	463,567	463,567	0	304,846	304,846	0	158,721	158,721
4	997081	Deferred Compensation	0	(171,616)	(171,616)	0	(115,990)	(115,990)	0	(55,626)	(55,626)
4	997082	Meal Disallowances	0	93,074	93,074	0	62,906	62,906	0	30,168	30,168
4	997083	Paid Time Off	0	54,378	54,378	0	36,752	36,752	0	17,626	17,626
2	997084	Customer Uncollectibles	0	197,431	197,431	0	131,151	131,151	0	66,280	66,280
		TOTAL SCHEDULE M ADJUSTMENTS	11,617,147	(22,709,523)	(11,092,376)	7,481,388	(14,868,344)	(7,386,956)	4,135,759	(7,841,179)	(3,705,420)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.429%	33.571%
G-ALL	3	Direct Distribution Operating Expense	100.000%	63.664%	36.336%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	69.683%	30.317%
G-ALL	11	Book Depreciation	100.000%	65.761%	34.239%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.218%	34.782%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,259,738	3,443,656	1,816,082
99	410100	Deferred Federal Income Tax Exp	(472,547)	(266,124)	(206,423)
		SUBTOTAL	<u>4,787,191</u>	<u>3,177,532</u>	<u>1,609,659</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	15,362	10,058	5,304
99	411100	Deferred Federal Income Tax Exp	165,184	104,885	60,299
		SUBTOTAL	<u>180,546</u>	<u>114,943</u>	<u>65,603</u>
		Total Deferred Federal Income Tax Expense	<u><u>4,967,737</u></u>	<u><u>3,292,475</u></u>	<u><u>1,675,262</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.472%	34.528%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	34,547	34,547	0	24,038	24,038	0	10,509	10,509
		TOTAL UNDERGROUND STORAGE TAX	0	34,547	34,547	0	24,038	24,038	0	10,509	10,509
		DISTRIBUTION									
99	408110	State Excise Tax	6,238,924	0	6,238,924	6,238,924	0	6,238,924	0	0	0
99	408120	Municipal Occupation & License Tax	7,275,151	0	7,275,151	5,998,593	0	5,998,593	1,276,558	0	1,276,558
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	2,838,175	0	2,838,175	1,955,835	0	1,955,835	882,340	0	882,340
99	409100	State Income Tax	136,697	0	136,697	0	0	0	136,697	0	136,697
		TOTAL DISTRIBUTION TAX	16,488,947	0	16,488,947	14,193,352	0	14,193,352	2,295,595	0	2,295,595
		TOTAL TAXES OTHER THAN FIT	16,488,947	34,547	16,523,494	14,193,352	24,038	14,217,390	2,295,595	10,509	2,306,104

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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RESULTS OF OPERATIONS	Report ID: G-PLT-12A
GAS UTILITY PLANT	
For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,133,431	41,410	1,174,841	964,981	27,988	992,969	168,450	13,422	181,872
4	3031XX	Misc Intangible IT Plant (3031XX)	0	8,703,220	8,703,220	0	5,882,245	5,882,245	0	2,820,975	2,820,975
4		TOTAL INTANGIBLE PLANT	1,133,431	8,744,630	9,878,061	964,981	5,910,233	6,875,214	168,450	2,834,397	3,002,847
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	469,542	469,542	0	326,707	326,707	0	142,835	142,835
1	351XXX	Structures & Improvements	0	1,323,424	1,323,424	0	920,838	920,838	0	402,586	402,586
1	352XXX	Wells	0	16,808,261	16,808,261	0	11,695,188	11,695,188	0	5,113,073	5,113,073
1	353000	Lines	0	1,044,477	1,044,477	0	726,747	726,747	0	317,730	317,730
1	354000	Compressor Station Equipment	0	11,379,173	11,379,173	0	7,917,629	7,917,629	0	3,461,544	3,461,544
1	355000	Measuring & Regulating Equipment	0	180,943	180,943	0	125,900	125,900	0	55,043	55,043
1	356000	Purification Equipment	0	407,617	407,617	0	283,620	283,620	0	123,997	123,997
1	357000	Other Equipment	0	1,468,708	1,468,708	0	1,021,927	1,021,927	0	446,781	446,781
		TOTAL UNDERGROUND STORAGE PLANT	0	33,082,145	33,082,145	0	23,018,556	23,018,556	0	10,063,589	10,063,589
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,170	0	88,170	63,500	0	63,500	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	772,626	22,254	794,880	507,127	15,507	522,634	265,499	6,747	272,246
6	376000	Mains	217,810,189	2,512,521	220,322,710	139,706,135	1,750,800	141,456,935	78,104,054	761,721	78,865,775
6	378000	Measuring & Reg Station Equip-General	5,069,444	57,440	5,126,884	3,079,137	40,026	3,119,163	1,990,307	17,414	2,007,721
6	379000	Measuring & Reg Station Equip-City Gate	5,876,228	60,968	5,937,196	1,731,487	42,484	1,773,971	4,144,741	18,484	4,163,225
6	380000	Services	141,919,345	0	141,919,345	94,784,865	0	94,784,865	47,134,480	0	47,134,480
6	381000	Meters	61,937,100	0	61,937,100	41,457,748	0	41,457,748	20,479,352	0	20,479,352
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,815,720	0	2,815,720	2,209,363	0	2,209,363	606,357	0	606,357
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	436,353,055	2,653,183	439,006,238	283,540,460	1,848,817	285,389,277	152,812,595	804,366	153,616,961

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,908	848,231	1,519,139	577,609	573,294	1,150,903	93,299	274,937	368,236
4	390XXX	Structures & Improvements	4,255,791	11,492,681	15,748,472	3,247,873	7,767,558	11,015,431	1,007,918	3,725,123	4,733,041
4	391XXX	Office Furniture & Equipment	0	8,635,745	8,635,745	0	5,836,641	5,836,641	0	2,799,104	2,799,104
4	392XXX	Transportation Equipment	6,009,097	1,480,744	7,489,841	4,411,123	1,000,790	5,411,913	1,597,974	479,954	2,077,928
4	393000	Stores Equipment	156,172	287,607	443,779	115,132	194,385	309,517	41,040	93,222	134,262
4	394000	Tools, Shop & Garage Equipment	1,490,131	2,342,165	3,832,296	1,042,249	1,582,999	2,625,248	447,882	759,166	1,207,048
4	395000	Laboratory Equipment	102,419	301,206	403,625	77,246	203,576	280,822	25,173	97,630	122,803
4	396XXX	Power Operated Equipment	3,950,276	797,389	4,747,665	3,010,415	538,931	3,549,346	939,861	258,458	1,198,319
4	397XXX	Communications Equipment	1,798,231	4,377,521	6,175,752	572,906	2,958,635	3,531,541	1,225,325	1,418,886	2,644,211
4	398000	Miscellaneous Equipment	177	81,181	81,358	76	54,868	54,944	101	26,313	26,414
		TOTAL GENERAL PLANT	18,433,202	30,644,470	49,077,672	13,054,629	20,711,677	33,766,306	5,378,573	9,932,793	15,311,366
		TOTAL PLANT IN SERVICE	455,919,688	75,124,428	531,044,116	297,560,070	51,489,283	349,049,353	158,359,618	23,635,145	181,994,763
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	11,791,229	11,791,229	0	8,204,337	8,204,337	0	3,586,892	3,586,892
G-ADEP		Distribution Plant	146,857,626	1,413,877	148,271,503	97,776,319	985,232	98,761,551	49,081,307	428,645	49,509,952
G-ADEP		General Plant	4,912,363	7,940,625	12,852,988	3,046,722	5,366,830	8,413,552	1,865,641	2,573,795	4,439,436
		TOTAL ACCUMULATED DEPRECIATION	151,769,989	21,145,731	172,915,720	100,823,041	14,556,399	115,379,440	50,946,948	6,589,332	57,536,280
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	109,448	7,678	117,126	71,385	5,189	76,574	38,063	2,489	40,552
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	3,983,382	3,983,382	0	2,692,248	2,692,248	0	1,291,134	1,291,134
G-AAAMT		Underground Storage	0	239,120	239,120	0	166,380	166,380	0	72,740	72,740
G-AAAMT		General Plant - 390200, 396200	4,609	24,536	29,145	3,641	16,583	20,224	968	7,953	8,921
		TOTAL ACCUMULATED AMORTIZATION	114,057	4,254,716	4,368,773	75,026	2,880,400	2,955,426	39,031	1,374,316	1,413,347
		TOTAL ACCUMULATED DEPR/AMORT	151,884,046	25,400,447	177,284,493	100,898,067	17,436,799	118,334,866	50,985,979	7,963,648	58,949,627
		NET GAS UTILITY PLANT before DFIT	304,035,642	49,723,981	353,759,623	196,662,003	34,052,484	230,714,487	107,373,639	15,671,497	123,045,136
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(58,722,087)	(58,722,087)	0	(38,297,371)	(38,297,371)	0	(20,424,716)	(20,424,716)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(5,454,398)	(5,454,398)	0	(3,677,284)	(3,677,284)	0	(1,777,114)	(1,777,114)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,380,978)	(1,380,978)	0	(900,646)	(900,646)	0	(480,332)	(480,332)
		TOTAL ACCUMULATED DFIT	0	(65,557,463)	(65,557,463)	0	(42,875,301)	(42,875,301)	0	(22,682,162)	(22,682,162)
		NET GAS UTILITY PLANT	304,035,642	(15,833,482)	288,202,160	196,662,003	(8,822,817)	187,839,186	107,373,639	(7,010,665)	100,362,974

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%							
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%			69.580%			30.420%	
G-ALL	6	Actual Therms Purchased	100.000%			67.587%			32.413%	
G-ALL	12	Net Gas Plant (before DFIT)	100.000%			69.683%			30.317%	
						65.218%			34.782%	

RESULTS OF OPERATIONS		Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT		G-APL-12A
For Twelve Months Ended March 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	304,035,642	(15,833,482)	288,202,160	196,662,003	(8,822,817)	187,839,186	107,373,639	(7,010,665)	100,362,974
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	(18,384)	(18,384)	0	(12,425)	(12,425)	0	(5,959)	(5,959)
4	190850	DFIT - Gain on Sale of General Office Bldg	0	6,451	6,451	0	4,360	4,360	0	2,091	2,091
1	117100	Gas Stored - Recoverable Base Gas	0	5,248,527	5,248,527	0	3,651,925	3,651,925	0	1,596,602	1,596,602
1	164100	Gas Inventory--Jackson Prairie	0	15,702,967	15,702,967	0	10,926,124	10,926,124	0	4,776,843	4,776,843
4	252000	Customer Advances	(87,242)	22	(87,220)	(21,182)	15	(21,167)	(66,060)	7	(66,053)
99	235199	Customer Deposits	(1,041,332)	0	(1,041,332)	(1,041,332)	0	(1,041,332)	0	0	0
C-WKC		Working Capital	0	1,528,172	1,528,172	0	0	0	0	1,528,172	1,528,172
99	186710	DSM Programs	3,305	0	3,305	0	0	0	3,305	0	3,305
		TOTAL OTHER ADJUSTMENTS	(1,125,269)	22,467,755	21,342,486	(1,062,514)	14,569,999	13,507,485	(62,755)	7,897,756	7,835,001
		NET RATE BASE	302,910,373	6,634,273	309,544,646	195,599,489	5,747,182	201,346,671	107,310,884	887,091	108,197,975

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	10,620,113	10,620,113												
Hydro (ED-AN)	8,752,304	8,752,304												
Other (ED-AN)	8,173,844	8,173,844												
Total Electric Production	27,546,261	27,546,261												
Electric Transmission														
ED-AN	10,369,784	10,369,784												
Total Electric Transmission	10,369,784	10,369,784												
Electric Distribution														
ED-ID	10,876,344	10,876,344												
ED-WA	19,626,429	19,626,429												
Total Electric Distribution	30,502,773	30,502,773												
Gas Underground Storage														
1 GD-AN	593,743		593,743			593,743	593,743		413,126	413,126		180,617	180,617	
GD-OR	107,548			107,548										
Total Gas Underground Storage	701,291		593,743	107,548		593,743	593,743		413,126	413,126		180,617	180,617	
Gas Distribution														
6 GD-AN	49,549		49,549			49,549	49,549		34,527	34,527		15,022	15,022	
GD-ID	3,580,087		3,580,087			3,580,087	3,580,087				3,580,087		3,580,087	
GD-WA	6,714,941		6,714,941			6,714,941	6,714,941	6,714,941		6,714,941				
GD-OR	3,676,753			3,676,753										
Total Gas Distribution	14,021,330		10,344,577	3,676,753		10,295,028	49,549	10,344,577	6,714,941	34,527	6,749,468	3,580,087	15,022	3,595,109
General Plant														
ED-AN	2,532,696	2,532,696												
ED-ID	255,899	255,899												
ED-WA	709,672	709,672												
7,4 CD-AA	9,575,330	6,898,451	1,904,437	772,442		1,904,437	1,904,437		1,287,152	1,287,152		617,285	617,285	
9,4 CD-AN	457,887	360,179	97,708			97,708	97,708		66,038	66,038		31,670	31,670	
9 CD-ID	418,212	328,970	89,242			89,242	89,242				89,242		89,242	
9 CD-WA	163,242	128,408	34,834			34,834	34,834	34,834		34,834				
8,4 GD-AA	152,911	109,073	43,838			109,073	109,073		73,719	73,719		35,354	35,354	
4 GD-AN	32,925	32,925				32,925	32,925		22,253	22,253		10,672	10,672	
GD-ID	71,085	71,085				71,085	71,085				71,085		71,085	
GD-WA	247,824	247,824				247,824	247,824	247,824		247,824				
GD-OR	258,682	258,682				258,682	258,682							
Total General Plant	14,876,365	11,214,275	2,587,128	1,074,962		442,985	2,144,143	2,587,128	282,658	1,449,162	1,731,820	160,327	694,981	855,308
Total Depreciation Expense	98,017,804	79,633,093	13,525,448	4,859,263		10,738,013	2,787,435	13,525,448	6,997,599	1,896,815	8,894,414	3,740,414	890,620	4,631,034

Allocation Ratios:		Jurisdiction -				Washington			Idaho	
Service -		Electric	Gas-North	Gas-South						
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	69.580%		30.420%	
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%		32.413%	
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	69.683%		30.317%	

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	914,752	914,752										
Misc Intangible Plt (303000)	ED-AN	87,223	87,223										
Total Production/Transmission		1,001,975	1,001,975										
Distribution													
Franchises (302000)	ED-WA	23,498	23,498										
Misc Intangible Plt (303000)	ED-WA	2,804	2,804										
Total Distribution		26,302	26,302										
General Plant - 303000													
9,4	CD-AN	9,702	7,632	2,070									
	GD-ID	3,824		3,824	3,824	2,070	2,070		1,399	1,399		671	671
	GD-WA	23,105		23,105	23,105		23,105	23,105			23,105		
	GD-OR	7,771		7,771									
Total General Plant - 303000		44,402	7,632	28,999	26,929	2,070	28,999	23,105	1,399	24,504	3,824	671	4,495
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	7,267,085	5,235,499	1,445,350									
	ED-AN	206,796	206,796			1,445,350	1,445,350		976,869	976,869		468,481	468,481
	ED-WA	188,215	188,215										
8,4	GD-AA	279,659		199,484	80,175		199,484	199,484		134,825	134,825		64,659
4	GD-AN	2,761		2,761			2,761	2,761		1,866	1,866		895
	GD-OR	9,534		9,534									895
Total Miscellaneous IT Intangible Plant - 3031XX		7,954,050	5,630,510	1,647,595	675,945		1,647,595	1,647,595		1,113,560	1,113,560		534,035
Gas Underground Storage													
1	GD-AN	227		227			227	227		158	158		69
Total Gas Underground Storage		227		227			227	227		158	158		69
General Plant - 390200, 396200													
7,4	CD-AA	23,255	16,754	4,625	1,876								
4	ED-AN	21,253	21,253			4,625	4,625		3,126	3,126		1,499	1,499
	GD-OR	4,693		4,693									
Total General Plant- 390200, 396200		49,201	38,007	4,625	6,569		4,625	4,625		3,126	3,126		1,499
Total Amortization Expense		9,076,157	6,704,426	1,681,446	690,285		26,929	1,654,517	1,681,446	23,105	1,118,243	1,141,348	3,824

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South	1	System Contract Demand	69.580%	30.420%	
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	4	Jurisdictional 4-Factor Ratio	67.587%	32.413%	
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%					
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%					

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	268,481,524	268,481,524											
Hydro (ED-AN)	105,917,741	105,917,741											
Other (ED-AN)	69,619,569	69,619,569											
Total Electric Production	444,018,834	444,018,834											
Electric Transmission													
ED-AN	172,389,172	172,389,172											
Total Electric Transmission	172,389,172	172,389,172											
Electric Distribution													
ED-ID	131,678,054	131,678,054											
ED-WA	212,138,378	212,138,378											
Total Electric Distribution	343,816,432	343,816,432											
Gas Underground Storage													
1 GD-AN	11,791,229		11,791,229		11,791,229	11,791,229			8,204,337	8,204,337		3,586,892	3,586,892
GD-OR	268,682			268,682									
Total Gas Underground Storage	12,059,911		11,791,229	268,682	11,791,229	11,791,229			8,204,337	8,204,337		3,586,892	3,586,892
Gas Distribution													
6 GD-AN	1,413,877		1,413,877		1,413,877	1,413,877			985,232	985,232		428,645	428,645
GD-ID	49,081,307		49,081,307		49,081,307	49,081,307					49,081,307		49,081,307
GD-WA	97,776,319		97,776,319		97,776,319	97,776,319		97,776,319		97,776,319			
GD-OR	85,280,573			85,280,573									
Total Gas Distribution	233,552,076		148,271,503	85,280,573	146,857,626	148,271,503		97,776,319	985,232	98,761,551	49,081,307	428,645	49,509,952
General Plant													
ED-AN	31,459,725	31,459,725											
ED-ID	6,020,039	6,020,039											
ED-WA	9,937,909	9,937,909											
7,4 CD-AA	20,157,764	14,522,459	4,009,178	1,626,127	4,009,178	4,009,178		2,709,683	2,709,683		1,299,495	1,299,495	
9,4 CD-AN	10,638,547	8,368,387	2,270,160		2,270,160	2,270,160		1,534,333	1,534,333		735,827	735,827	
9 CD-ID	4,169,738	3,279,958	889,780		889,780	889,780					889,780		889,780
9 CD-WA	2,168,829	1,706,023	462,806		462,806	462,806		462,806		462,806			
8,4 GD-AA	1,111,791	793,052	318,739		793,052	793,052			536,000	536,000		257,052	257,052
4 GD-AN	868,235	868,235			868,235	868,235			586,814	586,814		281,421	281,421
GD-ID	975,861	975,861			975,861	975,861					975,861		975,861
GD-WA	2,583,916	2,583,916			2,583,916	2,583,916		2,583,916		2,583,916			
GD-OR	3,314,076			3,314,076									
Total General Plant	93,406,430	75,294,500	12,852,988	5,258,942	4,912,363	7,940,625	12,852,988	3,046,722	5,366,830	8,413,552	1,865,641	2,573,795	4,439,436
Total Accumulated Depreciation	1,299,242,855	1,035,518,938	172,915,720	90,808,197	151,769,989	21,145,731	172,915,720	100,823,041	14,556,399	115,379,440	50,946,948	6,589,332	57,536,280

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
Service -							
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1 System Contract Demand	69.580%	30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4 Jurisdictional 4-Factor Ratio	67.587%	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6 Actual Therms Purchased	69.683%	30.317%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended March 31, 2012
 Average of Monthly Averages Basis

Report ID:
G-AAAMT-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	5,321,369	5,321,369												
Misc Intangible PIt (303000) ED-AN	524,629	524,629												
Total Production/Transmission	5,845,998	5,845,998												
Distribution														
Franchises (302000) ED-WA	42,836	42,836												
Misc Intangible PIt (303000) ED-WA	18,802	18,802												
Total Distribution	61,638	61,638												
General Plant - 303000														
9,4 CD-AN	35,981	28,303	7,678						5,189	5,189				
GD-ID	38,063		38,063		38,063	7,678	38,063				38,063	2,489	2,489	38,063
GD-WA	71,385		71,385		71,385		71,385	71,385		71,385				
GD-OR	38,975			38,975										
Total General Plant - 303000	184,404	28,303	117,126	38,975	109,448	7,678	117,126	71,385	5,189	76,574	38,063	2,489	40,552	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	18,507,864	13,333,805	3,681,029	1,493,030		3,681,029	3,681,029		2,487,897	2,487,897		1,193,132	1,193,132	
ED-AN	686,808	686,808												
ED-WA	100,283	100,283												
8,4 GD-AA	406,678		290,087	116,591		290,087	290,087		196,061	196,061		94,026	94,026	
4 GD-AN	12,266		12,266			12,266	12,266		8,290	8,290		3,976	3,976	
GD-OR	40,285			40,285										
Total Miscellaneous IT Intangible Plant - 3031XX	19,754,184	14,120,896	3,983,382	1,649,906		3,983,382	3,983,382		2,692,248	2,692,248		1,291,134	1,291,134	
Gas Underground Storage														
1 GD-AN	239,120		239,120			239,120	239,120		166,380	166,380		72,740	72,740	
Total Gas Underground Storage	239,120		239,120			239,120	239,120		166,380	166,380		72,740	72,740	
General Plant - 390200, 396200														
7,4 CD-AA	123,361	88,874	24,536	9,951		24,536	24,536		16,583	16,583				
9 CD-ID	4,537	3,569	968		968		968				968	7,953	7,953	968
9 CD-WA	8,332	6,554	1,778		1,778		1,778	1,778		1,778				
4 ED-AN	13,632	13,632												
ED-WA	110,678	110,678												
GD-WA	1,863		1,863		1,863		1,863	1,863		1,863				
GD-OR	43,626			43,626										
Total General Plant - 390200, 396200	306,029	223,307	29,145	53,577	4,609	24,536	29,145	3,641	16,583	20,224	968	7,953	8,921	
Total Accumulated Amortization	26,391,373	20,280,142	4,368,773	1,742,458	114,057	4,254,716	4,368,773	75,026	2,880,400	2,955,426	39,031	1,374,316	1,413,347	

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1 System Contract Demand	69.580%	30.420%
8 Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4 Jurisdictional 4-Factor Ratio	67.587%	32.413%
9 Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	265,681	0	242,907	22,774	265,681	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,945,086	0	0	2,842,198	2,842,198	0	0	784,638	784,638	0	318,250	318,250
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	0
		TOTAL ACCOUNT	6,365,955	370,266	586,832	3,099,393	4,056,491	577,609	93,299	848,231	1,519,139	472,075	318,250	790,325
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	4,860,946	492,015	1,695,607	2,673,324	4,860,946	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,870,443	0	0	0	0	1,870,940	0	(497)	1,870,443	0	0	0
99		GD-OR / AS	3,295,411	0	0	0	0	0	0	0	0	3,295,411	0	3,295,411
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	52,129,016	0	0	37,555,828	37,555,828	0	0	10,367,940	10,367,940	0	4,205,248	4,205,248
9		CD-WA / ID / AN	16,449,177	5,075,729	3,715,442	4,147,916	12,939,087	1,376,934	1,007,918	1,125,238	3,510,090	0	0	0
		TOTAL ACCOUNT	78,604,993	5,567,744	5,411,049	44,377,068	55,355,861	3,247,874	1,007,918	11,492,681	15,748,473	3,295,411	4,205,248	7,500,659
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,208,514	988,565	610	2,219,339	3,208,514	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	413,271	0	0	0	0	0	0	294,790	294,790	0	118,481	118,481
7		CD-AA	41,932,154	0	0	30,209,601	30,209,601	0	0	8,339,886	8,339,886	0	3,382,667	3,382,667
9		CD-WA / ID / AN	5,010	0	0	3,941	3,941	0	0	1,069	1,069	0	0	0
		TOTAL ACCOUNT	45,558,949	988,565	610	32,432,881	33,422,056	0	0	8,635,745	8,635,745	0	3,501,148	3,501,148
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	16,392,836	7,361,592	2,774,104	6,257,140	16,392,836	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,667,855	0	0	0	0	4,130,631	1,438,412	1,098,812	6,667,855	0	0	0
99		GD-OR / AS	2,408,461	0	0	0	0	0	0	0	0	2,408,461	0	2,408,461
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	514,355	0	0	370,562	370,562	0	0	102,300	102,300	0	41,493	41,493
9		CD-WA / ID / AN	3,372,633	1,033,968	588,184	1,030,795	2,652,947	280,493	159,561	279,632	719,686	0	0	0
		TOTAL ACCOUNT	29,356,140	8,395,560	3,362,288	7,658,497	19,416,345	4,411,124	1,597,973	1,480,744	7,489,841	2,408,461	41,493	2,449,954

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	394,297	10,739	14,745	368,813	394,297	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,684,748	113,760	151,286	1,060,194	1,325,240	30,861	41,040	287,607	359,508	0	0	0
		TOTAL ACCOUNT	2,220,543	124,499	166,031	1,429,007	1,719,537	115,132	41,040	287,607	443,779	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,301,879	1,197,591	389,863	1,714,425	3,301,879	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,897,450	0	0	0	0	1,034,054	445,907	417,489	1,897,450	0	0	0
99		GD-OR / AS	902,676	0	0	0	0	0	0	0	0	902,676	0	902,676
8		GD-AA	1,118,261	0	0	0	0	0	0	797,667	797,667	0	320,594	320,594
7		CD-AA	5,370,300	0	0	3,868,979	3,868,979	0	0	1,068,099	1,068,099	0	433,222	433,222
9		CD-WA / ID / AN	323,734	30,209	7,282	217,162	254,653	8,195	1,975	58,911	69,081	0	0	0
		TOTAL ACCOUNT	12,914,300	1,227,800	397,145	5,800,566	7,425,511	1,042,249	447,882	2,342,166	3,832,297	902,676	753,816	1,656,492
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,104,235	180,802	101,588	821,845	1,104,235	0	0	0	0	0	0	0
99		GD-WA / ID / AN	228,790	0	0	0	0	74,454	24,282	130,054	228,790	0	0	0
99		GD-OR / AS	217,439	0	0	0	0	0	0	0	0	217,439	0	217,439
8		GD-AA	82,535	0	0	0	0	0	0	58,873	58,873	0	23,662	23,662
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691	28,691
9		CD-WA / ID / AN	211,928	10,290	3,285	153,130	166,705	2,791	891	41,541	45,223	0	0	0
		TOTAL ACCOUNT	2,200,590	191,092	104,873	1,231,209	1,527,174	77,245	25,173	301,206	403,624	217,439	52,353	269,792

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	35,019,015	16,471,934	8,665,556	9,881,525	35,019,015	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,266,309	0	0	0	0	2,889,227	829,284	547,798	4,266,309	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	44,694
9		CD-WA / ID / AN	1,739,366	446,729	407,616	513,858	1,368,203	121,188	110,577	139,398	371,163	0	0	0
		TOTAL ACCOUNT	41,622,560	16,918,663	9,073,172	10,794,533	36,786,368	3,010,415	939,861	797,388	4,747,664	43,834	44,694	88,528
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	42,799,463	6,042,059	2,488,911	34,268,493	42,799,463	0	0	0	0	0	0	0
99		GD-WA / ID / AN	838,007	0	0	0	0	473,838	364,169	0	838,007	0	0	0
99		GD-OR / AS	964,488	0	0	0	0	0	0	0	0	964,488	0	964,488
8		GD-AA	951,136	0	0	0	0	0	0	678,455	678,455	0	272,681	272,681
7		CD-AA	10,750,142	0	0	7,744,832	7,744,832	0	0	2,138,096	2,138,096	0	867,214	867,214
9		CD-WA / ID / AN	11,814,959	365,190	3,174,441	5,754,134	9,293,765	99,068	861,156	1,560,970	2,521,194	0	0	0
		TOTAL ACCOUNT	68,118,195	6,407,249	5,663,352	47,767,459	59,838,060	572,906	1,225,325	4,377,521	6,175,752	964,488	1,139,895	2,104,383
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	13,224	0	2,299	10,925	13,224	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	402,371	0	0	289,884	289,884	0	0	80,028	80,028	0	32,459	32,459
9		CD-WA / ID / AN	6,234	279	371	4,253	4,903	76	101	1,154	1,331	0	0	0
		TOTAL ACCOUNT	424,196	279	2,670	305,062	308,011	76	101	81,182	81,359	2,367	32,459	34,826
		TOTAL GENERAL PLANT	287,386,421	40,191,717	24,768,022	154,895,675	219,855,414	13,054,630	5,378,572	30,644,471	49,077,673	8,363,978	10,089,356	18,453,334

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.889%	8.067%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,051,013	153,179	0	1,897,834	2,051,013	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,133,431	0	0	0	0	964,981	168,450	0	1,133,431	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	0
		TOTAL ACCOUNT	3,788,628	153,179	0	2,050,482	2,203,661	964,981	168,450	41,410	1,174,841	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	1,819,688	1,006,838	980	811,870	1,819,688	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
8		GD-AA	1,406,456	0	0	0	0	0	0	1,003,239	1,003,239	0	403,217	403,217
7		CD-AA	35,879,386	0	0	25,848,945	25,848,945	0	0	7,136,051	7,136,051	0	2,894,390	2,894,390
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	39,151,970	1,006,838	980	26,660,815	27,668,633	0	0	8,139,290	8,139,290	46,440	3,297,607	3,344,047
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	254,425	0	0	254,425	254,425	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	63,487	0	0	0	0	0	0	45,286	45,286	0	18,201	18,201
7		CD-AA	2,510,466	0	0	1,808,640	1,808,640	0	0	499,307	499,307	0	202,519	202,519
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,848,946	0	0	2,063,065	2,063,065	0	0	563,930	563,930	1,231	220,720	221,951
		TOTAL	45,789,544	1,160,017	980	30,774,362	31,935,359	964,981	168,450	8,744,630	9,878,061	457,797	3,518,327	3,976,124

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.889%	8.067%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(25,475,797)	(18,353,783)	(5,066,881)	(2,055,133)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,816,002)	(1,428,485)	(387,517)	0
		Total	(27,291,799)	(19,782,268)	(5,454,398)	(2,055,133)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.889%	8.067%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended March 31, 2012
Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		701,626	701,626		701,626	701,626		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,425,012	1,425,012		1,425,012	1,425,012		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,212,866	6,212,866		4,886,652	4,886,652		1,326,214	1,326,214
1	154300	PLANT MATERIALS & OPER SUP-CS2		281,801	281,801		221,647	221,647		60,154	60,154
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		654,058	654,058		514,441	514,441		139,617	139,617
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		1,630	1,630		1,282	1,282		348	348
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(913)	(913)		(718)	(718)		(195)	(195)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		9,527	9,527		7,493	7,493		2,034	2,034
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
TOTAL			18,188,000	9,285,607	27,473,607	18,188,000	7,757,435	25,945,435	0	1,528,172	1,528,172

ALLOCATION RATIOS: